												DEB	T (CAP	ITAL	COM	MUNITY					
										TEAC	ΉЗ	SERVI			JECT:	S SE	RVICE	F	DUC	IAR'	Y	DEBT
	WUFAR			INSTRUCTIONAL FUNDS FUNDS											JNDS	FUNDS		FUNDS			GROUP	
	BALANCE	YEAR								FD F					FD FI				FD			211001
TYP		STATUS	ACCOUNT TITLE							23 9			39		48 4		80		72			08
	ts - Beginning		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1.0			<u> </u>									7 00					.	
В	711000	001	Cash	Х	Х	Х	Х	Х	Х	Χ	Х	X	Х	Х	X >	X	Х	Х	Χ	Χ	Х	
В	712000	001	Investments	Х			Х							Х	X >	X	Х		Χ			
В	713100	001	Taxes Receivable	Х										Χ	Χ		X					
В	713200	001	Accounts Receivable		Х	Х		Х	Х	Χ				Χ		X	X	Х	Χ	Χ	Χ	
В	713300	001	Interest Receivable	Х	Х	Χ	Х					X	Χ	Χ	X X		Х		Χ			
В	714000	001	Due From Other Funds	Х	Х	Х	Х	Χ	Х	Χ	X	X			X >		Х		Х			
В	715000	001	Due From Other Governments	Х	Х	Х	Х	Χ	Χ	Χ	Χ			Χ	X X	X	Х		Χ			
В	716100	001	Inventory		Χ			Χ	Χ							Χ	Χ					
В	716400	001	Assets for Resale		Χ			Χ	Χ								Χ	Χ				
В	717000	001	Prepaid Expenses	Χ	Χ	Χ	Х	Χ	Χ	Χ	Χ			Χ	X X	X	Χ	Χ	Χ	Χ	Χ	
В	719000	001	Other Fund Assets	Х	Х	Х	Х	Χ	Χ	Χ	Χ	X .	Χ	Χ	X X	X	Х	Х	Х	Х	Х	
Liabi	lities - Beginnir	ng of Year																				
В	811100	001	Temporary Notes Payable	Χ																		
В	811200	001	Accounts Payable	X	X	X	Χ	Χ	Χ	Χ	Χ			Χ	X X	X	Χ	Χ	Χ	Χ	X	
В	811300	001	Judgments Payable	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	X >	X	Χ		Χ	Χ	Χ	
В	811400	001	Construction Contracts Payable	Χ										Χ	X X		Х					
В	811500	001	Matured Long-Term General Obligation Debt Payable									X	Χ									
В	811600	001	Payroll Withholdings and Benefits Payable	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	X X	X	X					
В	811700	001	Accrued Temporary Note Interest Payable	Χ																		
В	811800	001	Accrued Payroll Payable	Χ	Χ	Χ	Χ	Χ	Χ	X	Χ			Χ	X	X	Χ					
В	811900	001	Claimed Vested Benefits Currently Payable	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	X	X	Χ					
В	812000	001	Due to Other Funds	X	Χ	Χ	Χ	Χ	Χ	Χ	Χ	X	Χ	Χ	X	X	X	Χ	Χ	Χ	Χ	
В	813000	001	Due to Other Governments	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	X X	X	Χ	Χ	Χ	Χ	Χ	
В	814000	001	Due to Student Organizations	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ					X	Χ	Χ				
В	815100	001	Self-Funded Health Benefits Deposits Payable	Χ																		
В	815900	001	Other Deposits Payable	Χ	Χ	Χ	Χ	Χ	Χ	X				Χ	X >	X	Χ	Χ	Χ			
В	816200	001	Deferred State Aid Revenue	Χ		Χ	Χ	Χ	Χ	Χ	Χ				X	X	Χ					
В	816300	001	Deferred Federal Aid Revenue	Χ		Χ	Χ	Χ	Χ	Χ	Χ				X	X	Χ					
В	816900	001	Other Deferred Revenue	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	X .	Χ	Χ	X X	X	Χ		Χ	Χ	Χ	
В	817000	001	Health Benefit Claims Payable	Χ					Χ							X						
В	818000	001	Due to Parent Organizations															Χ				
В	819000	001	Other Fund Liabilities	Χ	Χ	Χ	Χ	Χ	Χ	X	X	X .	Χ	Χ	X X	X	Χ	Χ	Χ	Χ	Χ	
В	842100	001	Long-Term Notes Payable																	Χ		X

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												DE	ВТ	CAF	PITAL	СОМІ	MUNITY					
										TEAC	;H :	SER\	/ICE	PRC	JECTS	SEF	RVICE	FI	DUC	IAR'	Y	DEBT
	WUFAR			INS.	TRU	ICTIO	ONA	L FUI	NDS	FUND	os	FUN	IDS	F	UNDS	FL	INDS		FUN	IDS	(GROUP
	BALANCE	YEAR					FD			FD F					FD FD		FD			FD		0.100.
TYPE		STATUS	ACCOUNT TITLE				91			23 9			39				80			73		08
В	842200	001	State Trust Fund Loans Payable	9							•					•						Х
В	842300	001	Long-Term Bonds Payable																			Χ
В	842500	001	Land Contracts Payable																			Χ
В	842600	001	Capital Leases Payable																			Χ
В	842700	001	TEACH Loans Payable																			Χ
В	849000	001	Other Non-Current Liabilities																	Χ		
Fund	Equity - Begini	ning of Year																				
В	931100	001	Reserved for Encumbrances	Х						X	X			Χ	X X	Χ	Χ					
В	931200	001	Reserved for Inventories	Х												X	Χ					
В	931300	001	Reserved for Long-Term Inter-Fund Loans	X	Χ					X	X			Χ	X X	Χ	Χ		Χ	Χ	Χ	
В	931400	001	Reserved for Self Insurance	X																		
В	931450	001	Reserved for Elderly Nutrition Program													X						
В	931500	001	Reserved for Scholarships																Χ			
В	931710	001	Reserved for Long-Term Debt Refinancing									Χ	Χ									
В	931790	001	Reserved for Other Debt Service Retirement	X								Χ	Χ									
В	931800	001	Reserved for Subsequent Years Budget	X																		
В	931900	001	Other Reserved Fund Balance		Χ	X				X	X			Χ	X X	Χ	Χ		Χ	Χ	Χ	
В	932000	001	Designated Fund Balance	Х																		
В	933000	001	Unappropriated Fund Balance	Х																		
	s - End of Year																					
В	711000	002	Cash				Х		Χ	X		Χ	Χ		X X	Χ	Х		Χ			
В	712000	002	Investments		Χ	Х	Χ	Χ			X	Χ	Χ		X X	Χ	X	Χ	Х	X	Χ	
В	713100	002	Taxes Receivable	Х								Χ	Χ	Χ			Х					
В	713200	002	Accounts Receivable		Χ			Χ	Χ	Χ					X X		Х			Χ		
В	713300	002	Interest Receivable	Х	Χ	Χ						Χ	Χ		X X	X	Х	Χ	Х	Χ		
В	714000	002	Due From Other Funds	Х	Χ	Х	Х	Χ	Χ			Χ	Χ	Х	X X	X	Х	Χ	Х	Χ		
В	715000	002	Due From Other Governments	Х	Χ	Χ	Χ	Χ	Χ	X	X			X	X X	Χ	X	Х	X	Χ	Χ	
В	716100	002	Inventory	Х	Χ			Χ	Χ							Χ	Х					
В	716400	002	Assets for Resale		Χ			Χ	Χ								X	Χ				
В	717000	002	Prepaid Expenses			Χ			Χ	X					X X	Χ	Χ	Χ	Χ	X		
В	719000	002	Other Fund Assets	Х	Χ	Х	X	Χ	Χ	X	X	X	Χ	X	X X	Χ	X	Х	X	Χ	Χ	
	ties - End of Y																					
В	811100	002	Temporary Notes Payable	Х																		
В	811200	002	Accounts Payable	X	Χ	Χ	Χ	Χ	Χ	Χ .	X			Χ	X X	Х	Х	X	Χ	Χ	X	

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													DEI	ВТ	CAF	PITAL		COMM	UNITY					
		TEACH													PROJECTS SERVICE			/ICE	FIDUCIARY				DEBT	
		WUFAR			INSTRUCTIONAL FUNDS FUNDS								FUN			JND		FUN			FUN			GROUP
		BALANCE	YEAR					FD				FD			FD			FD	FD	FD				
TY	/PE	SHEET	STATUS	ACCOUNT TITLE				91		27	23		38	39			49	50	80	60				80
	В	811300	002	Judgments Payable				Х		Χ	Χ				Х		Χ	Χ	Χ			Χ		
	В	811400	002	Construction Contracts Payable	Χ										Χ	Χ	Χ		Χ					
	В	811500	002	Matured Long-Term General Obligation Debt Payable									Χ	Χ										
	В	811600	002	Payroll Withholdings and Benefits Payable	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	Χ	Χ	Χ	Χ					
	В	811700	002	Accrued Temporary Note Interest Payable	Χ																			
	В	811800	002	Accrued Payroll Payable	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	Χ	Χ	Χ	Χ					
	В	811900	002	Claimed Vested Benefits Currently Payable	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ			Χ	Χ	Χ	Χ	Χ					
	В	812000	002	Due to Other Funds					Χ			Χ	Χ	Χ		Χ		Χ	Χ	Χ		Χ		
	В	813000	002	Due to Other Governments				Χ		Χ	Χ				Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	
	В	814000	002	Due to Student Organizations	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ						Χ	Χ	Χ		Χ		
	В	815100	002	Self-Funded Health Benefits Deposits Payable	Χ																			
	В	815900	002	Other Deposits Payable	Χ	Χ		Χ		Χ	Χ				Χ	Χ	Χ	Χ	Χ	Χ	Χ			
	В	816200	002	Deferred State Aid Revenue	Χ			Χ		Χ	Χ						X	Χ	Χ					
	В	816300	002	Deferred Federal Aid Revenue	X			Χ		Χ	Χ						X	Χ	Χ					
	В	816900	002	Other Deferred Revenue		Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Х	Χ	Χ		Χ	Χ	Χ	
	В	817000	002	Health Benefit Claims Payable	Х					X								Χ						
	В	818000	002	Due to Parent Organizations																X				
	В	819000	002	Other Fund Liabilities	Х	Х	Х	Х	Х	Χ	Х	Х	Х	Х	Х	Х	Х	Х	X	X	Χ	X	Х	
	В	842100	002	Long-Term Notes Payable																		Χ		X
	В	842200	002	State Trust Fund Loans Payable																				X
	В	842300	002	Long-Term Bonds Payable																				X
	В	842500	002	Land Contracts Payable																				X
	В	842600	002	Capital Leases Payable																				X
	В	842700	002	TEACH Loans Payable																				X
	B	849000	002	Other Non-Current Liabilities																				X
	na E B	quity - End of 931100	002	Reserved for Encumbrances	~	Х					Χ	~			V	Х	~	X	Х					
	В	931100	002	Reserved for Inventories		X					^	^			^	^	^	X	X					
	В	931300	002	Reserved for Long-Term Inter-fund Loans		X					Χ	~			V	Х	~	X	X		Х	Х	~	
	В	931400	002	Reserved for Self Insurance	X	^					^	^			^	^	^	^	^		^	^	^	
	В	931500	002	Reserved for Scholarships	^																Χ			
	В	931710	002	Reserved for Long-Term Debt Refinancing									Χ	Χ							Λ.			
	В	931710	002	Reserved for Other Debt Service Retirement	Х								X	X										
	В	931800	002	Reserved for Subsequent Years Budget	X								^	^										
	ے	301000	002	1.0001100 for Oubboquonic Fould Duagot	^																			

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			REVISION DATE: SEPTEMBER 19, 2006													FOC	D AND	1				
			REVISION DATE. SEPTEMBER 19, 2000								Г	DE	рт	$C \wedge \Gamma$	PITAL	→ ` `	MUNITY	,				
												DE	ы	CAF	TIAL	CON	IIVIUINI I I					
										TEAC	H	SER	VICE	PRC	DJECTS	SE	RVICE	F	IDU	CIAR	Υ	DEBT
	WUFAR			INS	TRU	JCTI	IANC	L FUI	NDS	FUNI	os	FUN	NDS	F	UNDS	F	UNDS		FUN	NDS		GROUP
	BALANCE	YEAR		FD	FD	FD	FD	FD	FD	FD F	-D	FD	FD	FD	FD FI	FE) FD	FD	FD	FD	FD	
TYPE	SHEET	STATUS	ACCOUNT TITLE	10	21	29	91	99	27	23 9	93	38	39	41	48 49	50	80	60	72	73	76	80
В	931900	002	Other Reserved Fund Balance	Х	Χ	X				Χ	Χ			Χ	X X	Х	Х	-	Χ	Х	Χ	
В	932000	002	Designated Fund Balance	Χ																		
В	933000	002	Unappropriated Fund Balance	Χ																		